

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 165 of 1986

For Approval and Signature:

Hon'ble MR.JUSTICE A.R.DAVE
and
Hon'ble MR.JUSTICE D.A.MEHTA

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1. Whether Reporters of Local Papers may be allowed : NO
to see the judgements?
 2. To be referred to the Reporter or not? : NO
 3. Whether Their Lordships wish to see the fair copy : NO
of the judgement?
 4. Whether this case involves a substantial question : NO
of law as to the interpretation of the Constitution
of India, 1950 of any Order made thereunder?
 5. Whether it is to be circulated to the Civil Judge? : NO
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COMMISSIONER OF INCOME TAX

Versus

M.C. SHAH

Appearance:

MR BB NAIK for MR MANISH R BHATT for Petitioner No. 1
MR MEHUL PATEL for MR KC PATEL for Respondent No. 1

CORAM : MR.JUSTICE A.R.DAVE
and
MR.JUSTICE D.A.MEHTA

Date of decision: 03/07/2001

ORAL JUDGEMENT

(Per : MR.JUSTICE A.R.DAVE)

At the instance of the revenue, the following question has been referred to this Court for its opinion by the Income Tax Appellate Tribunal Ahmedabad Bench 'A' under the provisions of sec. 256(1) of the Income-tax Act, 1961 :

"Whether, on the facts and in the circumstances of the case, the assessee was entitled to claim deduction as contemplated u/s 80U of the Income-tax Act, 1961?"

2. Learned advocate Shri B.B. Naik has appeared for the applicant-revenue and learned advocate Shri Mehul Patel has appeared for the respondent-assessee.

3. It has been submitted by the learned advocates that the issue involved in the present reference has already been decided in the case of CIT v. Bhagwat Prasad P. Parikh, 239 ITR 645. In view of the law laid down by this court in Bhagwat Prasad P. Parikh (supra), we answer the question in the affirmative i.e. in favour of the assessee and against the revenue.

The reference stands disposed of accordingly with no order as to costs.

(A.R. Dave, J.)

(D.A. Mehta, J.)

(hn)